



FAIRFAX COUNTY PARK AUTHORITY

M E M O R A N D U M



TO: Chairman and Members
Park Authority Board

VIA: Michael A. Kane, Director

A handwritten signature in black ink, appearing to be "MAK", written over the name "Michael A. Kane, Director".

FROM: Miriam Morrison
Chief Financial Officer

DATE: May 3, 2006

Agenda

Administration, Management and Budget Committee

Wednesday, May 10, 2006 – 4 p.m.

Board Room – Herrity Building

Chairman: Kenneth G. Feng

1. FY 2007 Adopted Budget Plan - General Fund (001) – Information*
2. FY 2007 Adopted Budget Plan - Revenue Fund (170) -- Action*
3. FY 2007 Adopted Budget Plan - General County Construction Fund (303) – Information*
4. FY 2006 Third Quarter Budget Review and Status - General Fund (001) – Information*
5. FY 2006 Third Quarter Budget Review - General County Construction Fund
(Fund 303) – Information*
6. FY 2006 Third Quarter Budget Status - Revenue Fund (Fund 170) – Information*
7. FY 2006 Third Quarter Utility Update - Revenue Fund (Fund 170) – Discussion*
8. FY 2007 Budget Committee Calendar (May 2006-May 2007)*

*Enclosures

cc: Timothy K. White
Leadership Team

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INFORMATION -

FY 2007 Adopted Budget Plan - General Fund (Fund 001)

On May 1, 2006, the Board of Supervisors approved the FY 2007 Budget Plan for the General Fund (Fund 001). The General Fund Budget reflects a revenue appropriation of \$2,479,131 and an expenditure appropriation of \$25,766,192. The FY 2007 Adopted Budget Plan consists of the following increases over the FY 2006 Adopted Budget Plan:

- Total personnel funding of \$22,111,272 (an increase of \$959,668 or 4.5% over FY 2006). This increase is broken down as follows: \$905,873 for pay for performance, \$5,106 for seasonal salaries at the Martin Luther King Pool, and \$48,689 for 1/1.0 new position for Clemyjontri/Turner Farm.
- Total operating funding of \$5,910,197 (an increase of \$524,487 or 9.7% over FY 2006). \$15,000 is a funding increase for operating expenditures for Clemyjontri/Turner Farm; \$5,000 for operational maintenance needs at the Martin Luther King Pool; \$443,927 for Department of Vehicles Services (DVS) charges for fuel, vehicle replacement, and maintenance costs; \$26,461 for fuel that is not procured through the DVS; \$34,099 for Information Technology charges. These increases were offset by (\$19,400) due to one-time carryover of encumbered funding.
- Total recovered cost funding of \$2,555,277 (an increase of \$105,580, or 4.3% over FY 2006).
- Total capital equipment funding of \$300,000 (same as FY 2006 Adopted Budget)

FISCAL IMPACT:

The FY 2007 budget reflects a revenue appropriation of \$2,479,131 and a total expenditure appropriation of \$25,766,192 for the General Fund.

ENCLOSED DOCUMENTS:

None

Board Agenda Item
May 24, 2006

STAFF:

Michael A. Kane, Director

Timothy K. White, Chief Operating Officer

Miriam C. Morrison, Director, Administration Division

Seema Ajrawat, Fiscal Administrator, Administration Division

Susan Tavallai, Senior Budget Analyst, Administration Division

ACTION –

FY 2007 Adopted Budget Plan - Revenue Fund (Fund 170)

ISSUE:

Approval of the FY 2007 Park Revenue Fund Adopted Budget Plan (Fund 170).

RECOMMENDATION:

The Park Authority Director recommends adoption of the FY 2007 budget for the Park Revenue Fund, Fund 170.

TIMING:

Park Authority Board approval is requested on May 24, 2006.

BACKGROUND:

On May 1, 2006, the Board of Supervisors adopted the FY 2007 Budget for the Revenue Fund. The FY 2007 budget reflects projected revenues of \$35,137,125 and expenditures of \$34,929,885. The net revenue is projected at \$207,240. The FY 2007 Adopted Budget Plan consists of the following increases or decreases from the FY 2006 Adopted Budget Plan:

- Total personnel funding of \$22,597,965 (an increase of \$1,321,792 or 6.2% over FY 2006). This increase is broken down as follows: \$1,208,585 due to pay for performance; \$113,207 for 2/2.0 new positions, a Park/Rec Specialist I for Riverbend and an Administrative Assistant III for Elmore Farm (net revenue impact of the two new positions is \$0 as they are fully offset with revenues).
- Total operating funding of \$11,269,649 (an increase of \$506,889 or 4.7% over FY 2006). This increase includes \$446,889 due to full-year costs of the Laurel Hill Golf Club and \$60,000 for staff development and training for agency employees.
- Total recovered cost funding of \$1,141,684 (an increase of \$47,173, or 4.3% over FY 2006)
- Total capital equipment funding of \$372,000 (a decrease of \$132,839, or 26.3% reduction from FY 2006 Adopted Budget)
- Total debt service of \$1,831,955 (an increase of \$762,363 for the Laurel Hill Note Payable)

Board Agenda Item
May 24, 2006

FISCAL IMPACT:

The FY 2007 Adopted Budget reflects projected revenues of \$35,137,125 and expenditures of \$34,929,885. The net revenue is projected at \$207,240.

ENCLOSED DOCUMENTS:

None

STAFF:

Michael A. Kane, Director

Timothy K. White, Chief Operating Officer

Miriam C. Morrison, Director, Administration Division

Seema Ajrawat, Fiscal Administrator, Administration Division

Susan Tavallai, Senior Budget Analyst, Administration Division

INFORMATION -

FY 2007 Adopted Budget Plan - General County Construction Fund (Fund 303)

On May 1, 2006, the Board of Supervisors approved the FY 2007 Budget Plan for the General County Construction Fund, Fund 303. The General County Construction Fund Budget reflects expenditure appropriations of \$8,689,868 (an increase of \$2,165,623 or 24.9% over the FY 2006 Adopted Budget).

This increase is broken down as follows:

- \$2,620,724 for General Maintenance, Grounds Maintenance and Facility/Equipment Maintenance (an increase of 1.7% or \$43,568 over the FY 2006 Adopted Budget of \$2,577,156).
- \$300,000 for ADA compliance (an increase of 455.6% or \$246,000 over the FY 2006 Adopted Budget of \$54,000). This increase is for the modifications at Lake Fairfax Park including the outdoor restroom, parking spaces, and an accessible route to the picnic pavilion.
- \$837,515 for Laurel Hill (an increase of 87.2% or \$390,000 over the FY 2006 Adopted Budget of \$447,515). The additional funding is for trail improvements, demolition, and passive park use.
- \$2,280,384 for Athletic Field Maintenance (an increase of 2.6% or \$57,571 over the FY2006 Adopted Budget of \$2,222,813).
- \$751,245 for Enhanced High School Field Maintenance (an increase of 1.3% or \$9,653 over the FY 2006 Adopted Budget of \$741,592).
- \$900,000 for Synthetic Turf Field Development (an increase of 47% or \$418,831 over the FY 2006 Adopted Budget of \$481,169). Of the total, an amount of \$500,401 is supported by revenue generated from the Athletic Services Fee. An additional \$399,599 in General Fund money is included to supplement the project. This project is funded to support the Department of Community and Recreation Services program for synthetic turf field development for any County or School owned field and is envisioned to be administered on a matching grant basis.

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- \$1,000,000 representing the second payment for the conservation easement at the Salona property.

FISCAL IMPACT:

The FY 2007 Budget Plan appropriation for the General County Construction Fund (Fund 303) is \$8,689,868.

ENCLOSED DOCUMENTS:

None

STAFF:

Michael A. Kane, Director

Timothy K. White, Chief Operating Officer

Miriam C. Morrison, Director, Administration Division

Seema Ajrawat, Fiscal Administrator, Administration Division

Susan Tavallai, Senior Budget Analyst, Administration Division

INFORMATION -

FY 2006 Third Quarter Budget Review and Status - General Fund (Fund 001)

Revenue

As of March 31, 2006, the Park Authority's General Fund revenue as of third quarter is \$1.38M, as compared to \$1.37M in the prior year. It is projected that total General Fund revenue for the year will come in at approximately the same level as FY05, or close to \$2.5M.

Expenditures

As of March 31, 2006, overall General Fund expenditures are \$16.84M, as compared to \$16.28M last year at this time.

The third quarter Personnel Expenses (Character 20) are \$14.08M as compared to \$13.86M at this time last year. Of this increase, most is due to pay for performance. Overall personnel services are expected to achieve savings needed to offset operating costs.

Operating Expenses (Character 30) are \$4.22M as compared to \$3.67M last year. This increase is primarily due to higher utility (natural gas and electric) and fuel costs. Inter-agency billings such as PC replacement, vehicle replacement and mainframe charges have increased over the previous year, as have the budget appropriations for these categories.

Capital Equipment expenditures (Character 60) are \$143,706 and encumbrances are \$113,009. The remaining balance of \$43,285 will be fully spent by the end of the fiscal year.

Third Quarter Adjustment

On May 1, 2006, the Board of Supervisors approved the FY 2006 Third Quarter Budget Review for the General Fund (Fund 001). This Third Quarter General Fund Budget request was for an expenditure increase of \$215,913 for both fuel and utilities. The Department of Management and Budget approved \$220,000 for both utilities and fuel increases. No change was requested for revenue.

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May 24, 2006

FISCAL IMPACT:

The FY 2006 Third Quarter Review increased the expenditures budget by \$220,000, from \$24,407,017 to an appropriation level of \$24,627,017.

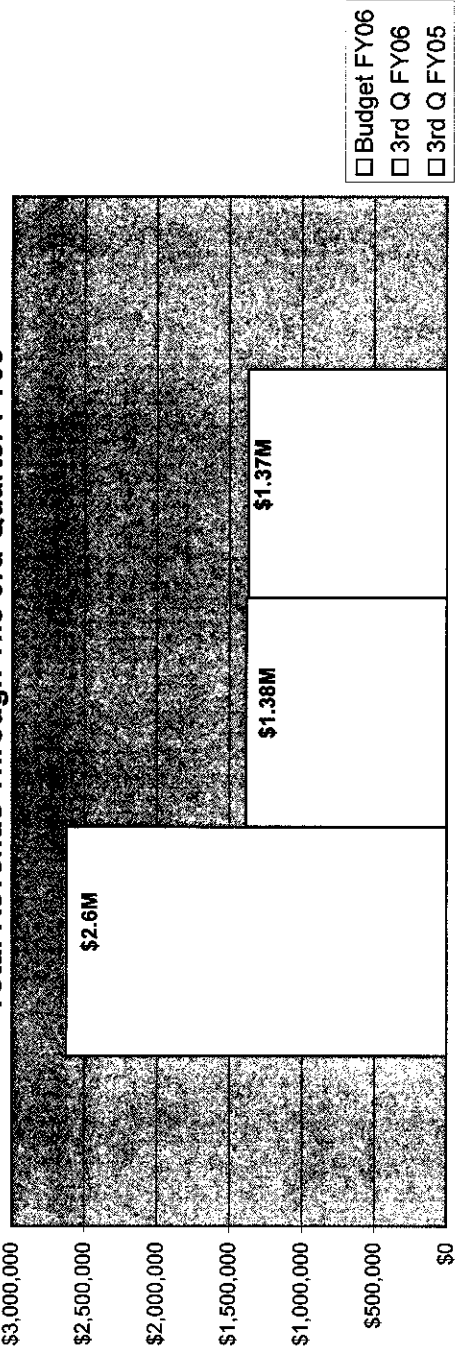
ENCLOSED DOCUMENTS:

- Attachment 1: Total Revenue through the 3rd Quarter FY06
- Attachment 2: Total Expenditures through the 3rd Quarter FY06
- Attachment 3: Expenditures by Division through the 3rd Quarter FY06
- Attachment 4: Revenue and Expenditures as of March 31, 2006
- Attachment 5: FY 2006 Third Quarter Review Summary

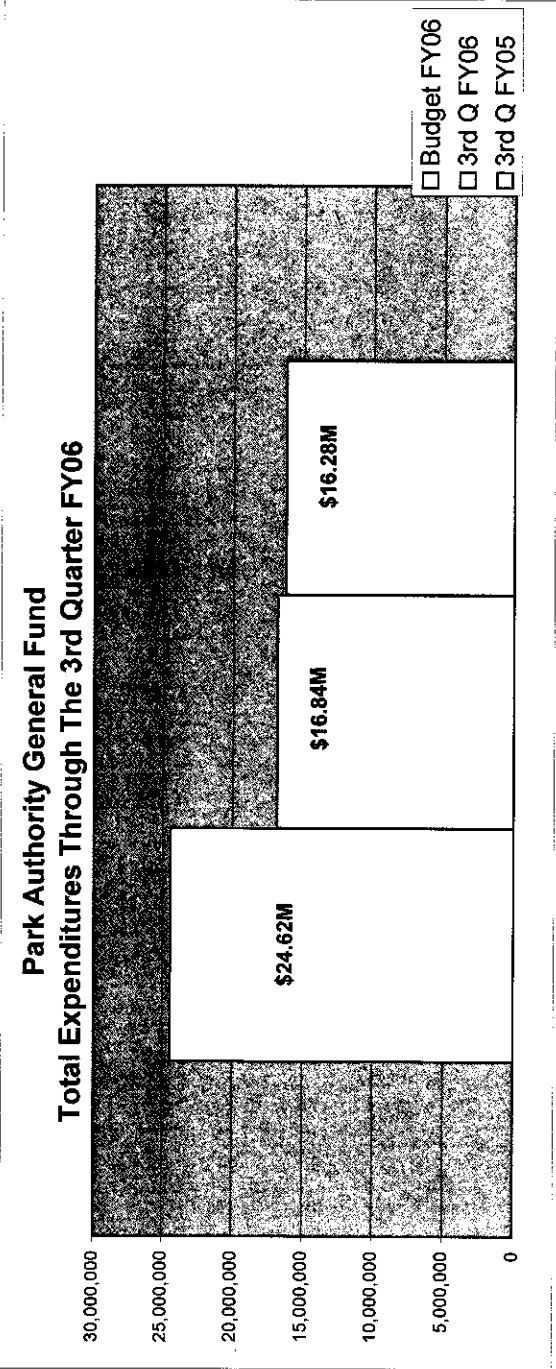
STAFF:

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Park Authority General Fund
Total Revenue Through The 3rd Quarter FY06

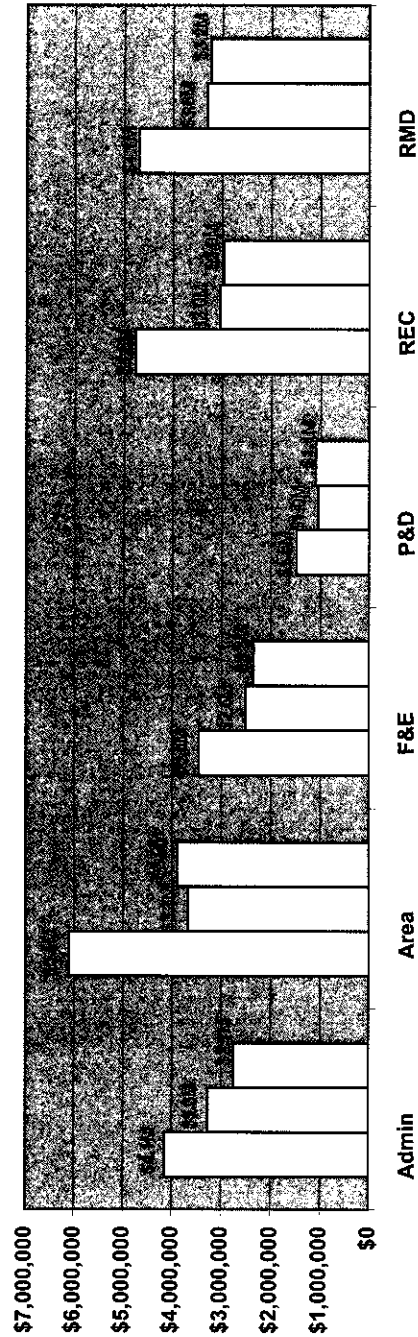


FY06 Budget	\$2,620,971	\$2,620,971	\$2,620,971	\$2,620,971
FY2006	\$680,106	\$220,556	\$481,403	\$1,382,065
FY2005	\$700,571	\$227,657	\$440,189	\$1,368,417
Variance	(\$20,465)	(\$7,101)	\$41,214	\$13,648
% of 06 Budget	25.95%	8.42%	18.37%	52.73%
% of 05 Budget	24.64%	8.01%	15.48%	48.13%



FY06 Budget	\$24,407,017	\$24,407,017	\$24,627,017	\$24,627,017
FY2006	\$5,418,184	\$6,300,581	\$5,119,794	\$16,838,569
FY2005	\$5,469,651	\$5,015,955	\$5,790,423	\$16,276,029
Variance	(\$51,467)	\$1,284,626	(\$670,629)	\$562,530
% of 06 Budget	22.20%	25.81%	20.79%	68.37%
% of 05 Budget	23.62%	21.66%	25.01%	70.29%

**Park Authority General Fund
Expenditures by Division
Through The 3rd Quarter FY06**



☐ Budget FY06 ☐ 3rd Q FY06 ☐ 3rd Q FY05

FY05 Budget	\$4,140,513	\$6,098,718	\$3,451,485	\$1,482,108	\$4,759,836	\$4,694,357	\$24,627,017
FY2006 3rd Qtr	\$3,258,950	\$3,672,585	\$2,506,449	\$1,049,784	\$3,044,175	\$3,306,616	\$16,838,559
FY2006 3rd Qtr	\$2,743,045	\$3,893,905	\$2,346,413	\$1,098,451	\$2,967,632	\$3,226,583	\$16,276,029
Variance	\$515,905	(\$221,320)	\$160,036	(\$48,667)	\$76,543	\$80,033	\$662,530
% of 05 Budget	78.71%	60.22%	72.62%	70.83%	63.96%	70.44%	68.37%
% of 05 Budget	72.13%	65.54%	79.32%	75.81%	66.46%	71.12%	70.29%

FAIRFAX COUNTY PARK AUTHORITY
GENERAL FUND, FUND 001
REVENUE AND EXPENDITURES
As of March 31, 2006

Attachment 4

FY 2006 (Y-T-D)				2005
BUDGET	REVENUE EXPENDITURES ACTUAL	ENCUMBRANCES/ RESERVATIONS	BALANCE	Y-T-D ACTUAL
TOTAL AGENCY				
\$21,151,604	\$14,084,837	\$0	\$7,066,767	\$13,856,092
\$5,625,110	\$4,218,804	\$1,161,883	\$244,423	\$3,675,042
\$300,000	\$143,706	\$113,009	\$43,285	\$99,360
\$27,076,714	\$18,447,347	\$1,274,892	\$7,354,475	\$17,630,494
(\$2,449,697)	(\$1,608,788)	\$0	(\$840,909)	(\$1,354,465)
\$24,627,017	\$16,838,559	\$1,274,892	\$6,513,566	\$16,276,029
\$2,620,971	\$1,382,065	\$0	\$1,238,906	\$1,368,417
\$22,006,046	\$15,456,494	\$1,274,892	\$5,274,660	\$14,907,612

* Reflects third quarter adjustment of \$220,000.

FAIRFAX COUNTY PARK AUTHORITY
GENERAL FUND, FUND 001
REVENUE AND EXPENDITURES
As of March 31, 2006

BUDGET	FY. 2006 (Y-T-D)			2005 Y-T-D ACTUAL
	REVENUE/ EXPENDITURES ACTUAL	ENCUMBRANCES/ RESERVATIONS	BALANCE	

ADMINISTRATION

Expenditures:

Personnel Services	\$2,840,495	\$1,999,467	\$0	\$841,028	\$1,860,651
Operating Expenses	\$1,300,018	\$1,259,483	\$552,605	(\$512,070)	\$882,394
Capital Equipment	\$0	\$0	\$0	\$0	\$0

Total Expenditures

\$4,140,513	\$3,258,950	\$552,605	\$328,958	\$2,743,045
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AREA MANAGEMENT

Expenditures:

Personnel Services	\$6,483,903	\$3,964,109	\$0	\$2,519,794	\$3,934,943
Operating Expenses	\$941,465	\$631,502	\$175,195	\$134,768	\$574,314
Capital Equipment	\$0	\$0	\$0	\$0	\$0

Subtotal

\$7,425,368	\$4,595,611	\$175,195	\$2,654,562	\$4,509,257
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Less: Recovered Costs

(\$1,326,650)	(\$923,026)	\$0	(\$403,624)	(\$615,352)
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Total Expenditures

\$6,098,718	\$3,672,585	\$175,195	\$2,250,938	\$3,893,905
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FAIRFAX COUNTY PARK AUTHORITY
GENERAL FUND, FUND 001
REVENUE AND EXPENDITURES
As of March 31, 2006

BUDGET	FY 2006 (Y-T-D)			2005 Y-T-D ACTUAL
	REVENUE/ EXPENDITURES ACTUAL	ENCUMBRANCES/ RESERVATIONS	BALANCE	

F & E MAINTENANCE

Expenditures:

Personnel Services	\$1,738,895	\$1,346,570	\$0	\$392,325	\$1,296,352
Operating Expenses	\$1,412,590	\$1,016,173	\$30,270	\$366,147	\$950,701
Capital Equipment	\$300,000	\$143,706	\$113,009	\$43,285	\$99,360

Total Expenditures

	\$3,451,485	\$2,506,449	\$143,279	\$801,757	\$2,348,413
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PLANNING & DEVELOPMENT

Expenditures:

Personnel Services	\$2,562,723	\$1,699,196	\$0	\$863,527	\$1,816,332
Operating Expenses	\$42,432	\$36,350	\$0	\$6,082	\$21,232
Capital Equipment	\$0	\$0	\$0	\$0	\$0

Subtotal

	\$2,605,155	\$1,735,546	\$0	\$869,609	\$1,837,564
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Less: Recovered Costs

	(\$1,123,047)	(\$685,762)	\$0	(\$437,285)	(\$739,113)
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Total Expenditures

	\$1,482,108	\$1,049,784	\$0	\$432,324	\$1,098,451
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FAIRFAX COUNTY PARK AUTHORITY
GENERAL FUND, FUND 001
REVENUE AND EXPENDITURES
As of March 31, 2006

BUDGET	FY 2006 (Y-T-D)			2005 Y-T-D ACTUAL
	REVENUE/ EXPENDITURES ACTUAL	ENCUMBRANCES/ RESERVATIONS	BALANCE	

REC ACTIVITIES

Expenditures:					
Personnel Services	\$3,158,792	\$2,040,495	\$0	\$1,118,297	\$1,944,692
Operating Expenses	\$1,601,044	\$1,003,680	\$355,517	\$241,847	\$1,022,940
Capital Equipment	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$4,759,836	\$3,044,175	\$355,517	\$1,360,144	\$2,967,632
Revenue	\$2,620,971	\$1,382,065	\$0	\$1,238,906	\$1,368,417
Net Cost to the County	\$2,138,865	\$1,662,110	\$355,517	\$121,238	\$1,599,215

RESOURCE MANAGEMENT

EXPENDITURES:					
Personnel Services	\$4,366,796	\$3,035,000	\$0	\$1,331,796	\$3,003,122
Operating Expenses	\$327,561	\$271,616	\$48,296	\$7,649	\$223,461
Capital Equipment	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$4,694,357	\$3,306,616	\$48,296	\$1,339,445	\$3,226,583

FAIRFAX COUNTY PARK AUTHORITY
FY 2006 THIRD QUARTER REVIEW SUMMARY
GENERAL FUND 001

	FY 2005 Actual	FY 2006 Current Budget	FY 2006 Third Qtr Request	Increase/ Decrease
EXPENDITURES:				
Personnel Services	\$19,387,718	\$21,151,604	\$21,151,604	\$0
Operating Expenses	\$5,404,333	\$5,405,110	\$5,625,110	\$220,000
Capital Equipment	\$240,000	\$300,000	\$300,000	\$0
Subtotal	\$25,032,051	\$26,856,714	\$27,076,714	\$220,000
LESS:				
Recovered Costs	(\$1,969,039)	(\$2,449,697)	(\$2,449,697)	\$0
TOTAL EXPENDITURES	\$23,063,012	\$24,407,017	\$24,627,017	\$220,000
REVENUE:	\$2,455,045	\$2,620,971	\$2,620,971	\$0

Expenditures Adjustment:

Fuel	\$125,000	
Electricity	\$35,770	
Natural Gas	\$27,299	
Water	\$31,931	
Total	\$220,000	Increase in expenditures

Revenue Adjustment:

There will be no adjustment to the revenue

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Board Agenda Item
May 24, 2006

INFORMATION -

FY 2006 Third Quarter Budget Review - General County Construction Fund (Fund 303)

On May 1, 2006, the Board of Supervisors approved the FY 2006 Third Quarter Budget Review for the General County Construction Fund (Fund 303).

On September 12, 2005, the Board of Supervisors approved an amount of \$500,000 for environmental projects as part of the FY 2005 Carryover Review. This funding was held in a reserve and was appropriated to each individual agency at the FY 2006 Third Quarter Review. Park Authority was appropriated \$260,000, of which \$100,000 is for Invasives Management- Environmental Agenda (Project 009499), and \$160,000 is for Trail Mapping - Environmental Agenda (Project 009501). In addition, an increase of \$696,666 was appropriated for the first debt service payment for the Salona Easement, due in this fiscal year on June 30.

FISCAL IMPACT:

The FY 2006 Third Quarter Review increased the expenditures budget appropriation by \$956,666, from the current \$6,524,245 to an appropriation level of \$7,480,911.

ENCLOSED DOCUMENTS:

None

STAFF:

Michael A. Kane, Director
Timothy K. White, Chief Operating Officer
Miriam C. Morrison, Director, Administration Division
Seema Ajrawat, Fiscal Administrator, Administration Division
Susan Tavallai, Senior Budget Analyst, Administration Division

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INFORMATION

FY 2006 Third Quarter Budget Status - Revenue Fund (Fund 170)

Revenue

As of March 31, 2006, total revenue collected year to date is \$22,359,534 as compared to \$19,398,378 in the prior year, an increase of \$2,961,156 or 15.3%. Year to date revenues reflect higher levels primarily due to the addition of two new revenue generating sites, Cub Run RECenter (\$1,566,923 YTD) and Laurel Hill Golf Club (\$628,636 YTD). New sites represent 9.8% of total revenues. Revenue, without new sites, is 3.9% higher than last year at this time.

Revenue receipts for the **Golf Enterprises cost center** are \$5,873,378 as compared to \$4,815,929 last year at this time, an increase of \$1,057,449 or 22%. Excluding Laurel Hill, golf revenues are up \$428,813 or 8.9% over the prior year.

The Revenue for the **Rec Activities cost center** (comprised of RECenters, Lakefront Parks, and Park Services Administration) is \$15,208,586, as compared to \$13,506,551 last year to date, an increase of \$1,702,035 or 13.1%. This increase is broken down as follows:

- RECenter revenue of \$13,403,927 is up \$1,627,613 as compared to the prior year. Excluding Cub Run, RECenter Revenues are up 1.4% from the prior year. Total revenue has been impacted by renovation closures in the first and second quarters. The negative revenue impact of the closures was not known or included in the FY06 revenue projection at the time the budget was submitted. **This will impact total projected revenues for the year.**
- Lakefront Park revenue of \$1,519,408 increased by \$20,980 or 1.4% from the prior year.
- Park Services Administration revenue of \$285,251 increased by \$53,440 or 23% over the prior year. This revenue is primarily from advertisements in Parktakes.

Revenue from the **Resource Management Division cost center** is \$849,070 as compared to \$726,610 last year at this time, an increase of \$122,460 or 16.9%. Revenue, however, will not meet budget projections of \$1.4M due to instructor-led class programs that have not yet acquired a full class programming schedule. This decrease will be fully offset by unspent expenditures in the current fiscal year.

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- Revenue from the **Administration cost center** is \$428,499 as compared to \$349,289 last year at this time, an increase of \$79,210 or 22.7%. This revenue is primarily from Park rental units, donations, and pooled interest.

Based on current projections, the total Fund 170 Revenue is expected to be short of the budgeted revenue target of \$33.2 million and by an estimated \$.6 million.

Expenditures

As of March 31, 2006, total expenditures year to date are \$23,404,808 as compared to \$20,121,318 in the prior year, an increase of \$3,283,490 or 16.3%. Year-to-date expenditures will be higher due to budgeted increases for two new sites and pay for performance. Primary expenditure increases not budgeted include higher than anticipated utility costs which are expected to exceed the budget by \$631,000.

Personnel Services (Character 20) is being managed and savings will be used to manage overages in operating expenses. Savings from Administration and the Resource Management Division are anticipated to approximate \$130,000.

Operating Expenses (Character 30) are higher than projected primarily due to much higher utility costs due to rate increases and usage. Operating expenditures are projected to exceed the \$10.8M appropriation by approximately \$390,000. A number of cost containment strategies have been implemented to decrease expenditures.

Capital Equipment (Character 60) savings of \$226,000 will be achieved by eliminating or deferring a number of equipment purchases in RECenters and Golf. These savings will be used to offset operating overages.

(See Attached Park Services Highlights Report for more detail)

Net Revenue

As of March 31, 2006, net revenue year to date is (\$1.05M) as compared to (\$722,000) last year, a decrease of (\$322,000). **Net Revenue of \$200,000 is needed to meet the Deferred Revenue Reserve contribution commitment.**

Deferred Revenue is expected to have a positive impact on year-end revenue. Passes, with visits outstanding, sold prior to 4/1/04 will expire on 6/30/06. The value of the outstanding visits can then be recognized as revenue; however, this impact will not be known until year end.

The budgeted Net Revenue of \$663,228 will not be achieved from operations (excluding deferred revenue impact) due to unbudgeted expenditure impacts incurred in this

Board Agenda Item
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current fiscal year. Expenditures will be managed to achieve the maximum possible net revenue for year end.

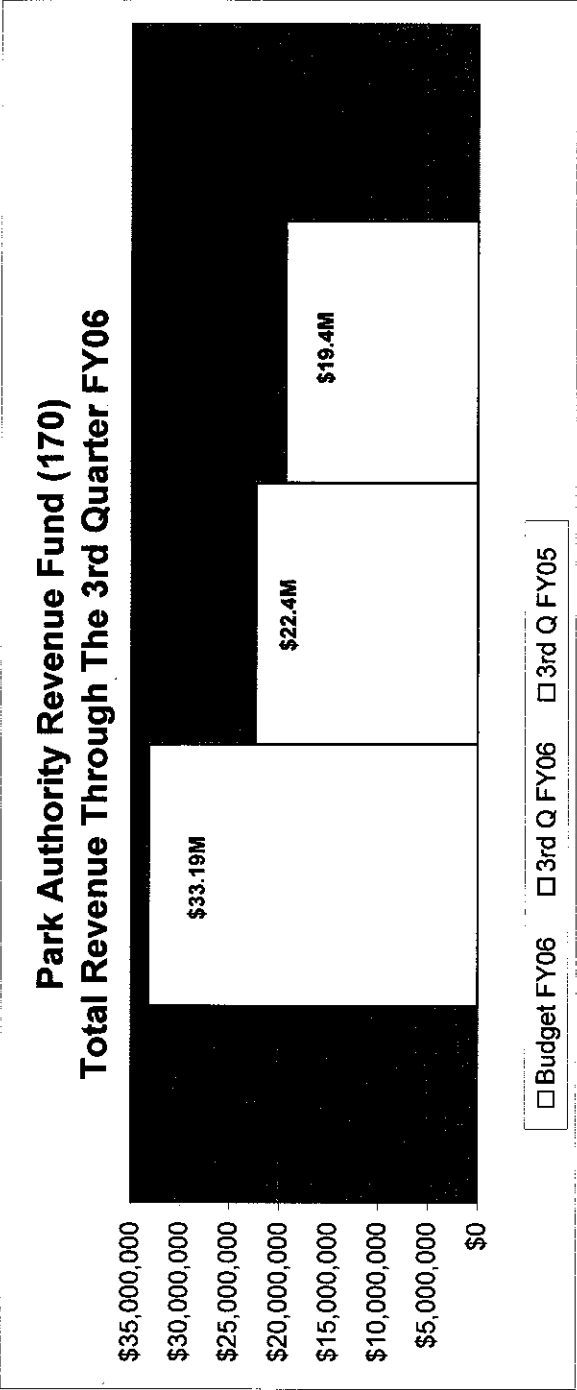
ENCLOSED DOCUMENTS:

- Attachment 1: Total Revenue through the 3rd Quarter FY06
- Attachment 2: Revenue by Division through the 3rd Quarter FY06
- Attachment 3: Total Expenditures through the 3rd Quarter FY06
- Attachment 4: Expenditures by Division through the 3rd Quarter FY06
- Attachment 5: Net Revenue through the 3rd Quarter FY06
- Attachment 6: Cumulative Net Revenue Summary by Division FY06 vs. FY05
- Attachment 7: Quarterly Trends
- Attachment 8: Cumulative Trends
- Attachment 9: Revenue and Expenditures as of March 31, 2006
- Attachment 10: Park Services Division - FY 2006 Revenue Fund 3rd Quarter Status
- Attachment 11: Revenue/Expenditure Analysis

STAFF:

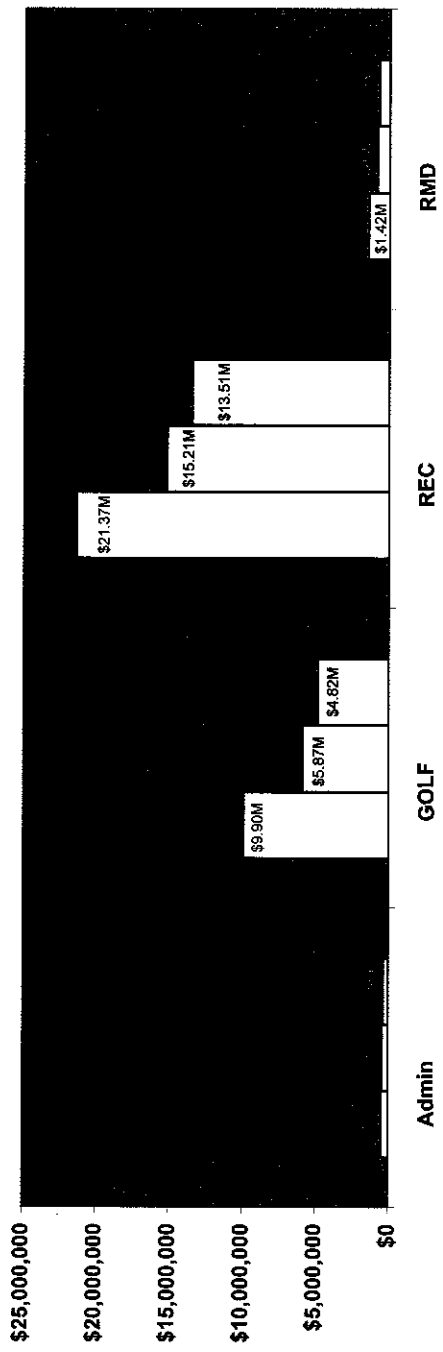
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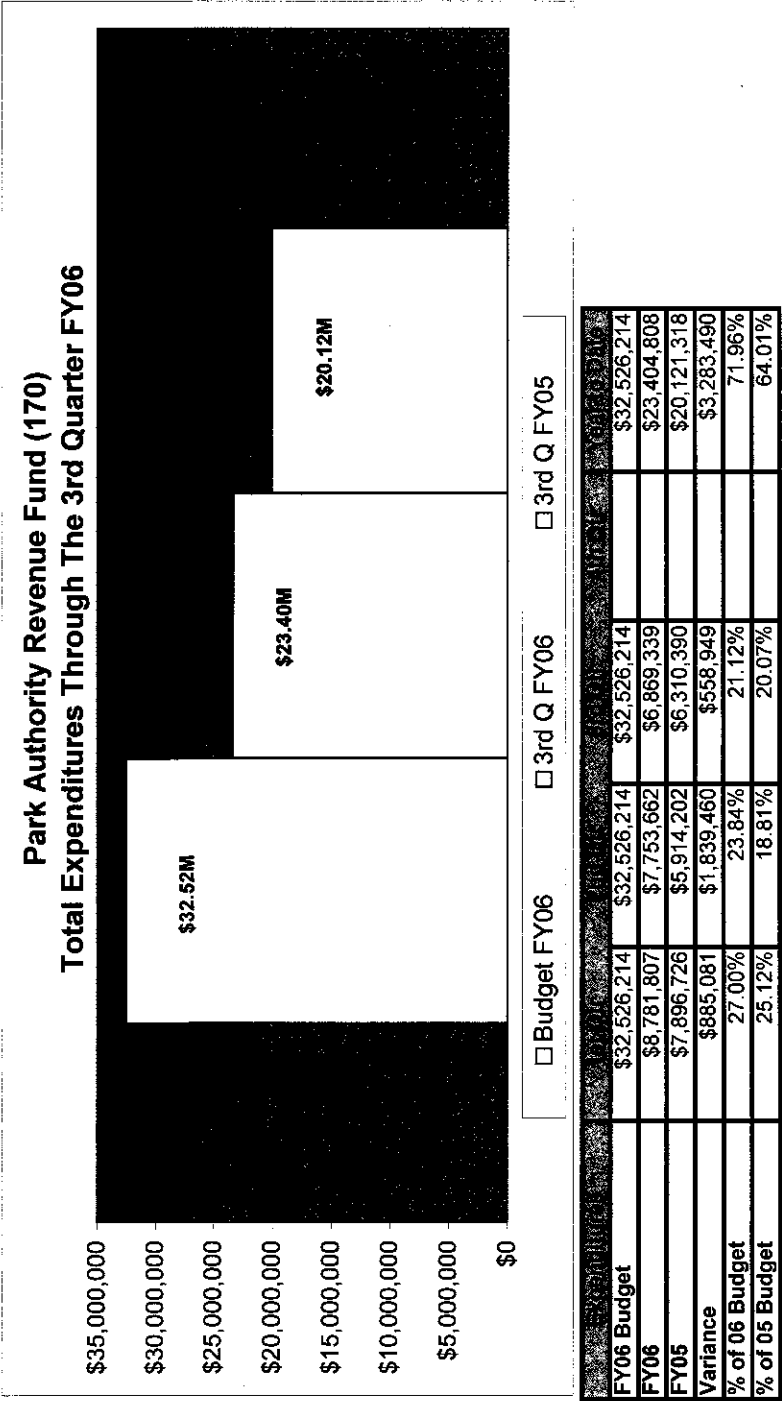
FY06 Budget	\$33,189,442	\$33,189,442	\$33,189,442	\$33,189,442
FY06	\$8,036,697	\$5,643,614	\$8,679,223	\$22,359,534
FY05	\$7,513,736	\$4,848,136	\$7,036,506	\$19,398,378
Variance	\$522,961	\$795,478	\$1,642,717	\$2,961,156
% of FY06 Budget	24.21%	17.00%	26.15%	67.37%
% of FY05 Budget	23.32%	15.05%	21.84%	60.20%

Park Authority Revenue Fund (170)
Revenue by Division Through The 3rd Quarter FY06



□ Budget FY06 □ 3rd Q FY06 □ 3rd Q FY05

FY06 Budget	\$490,692	\$9,904,875	\$21,370,905	\$1,422,970	\$33,189,442
FY06 3rd Qtr	\$428,499	\$5,873,378	\$15,208,566	\$849,071	\$22,359,534
FY05 3rd Qtr	\$349,289	\$4,815,929	\$13,506,551	\$728,609	\$19,398,378
Variance	\$79,210	\$1,057,449	\$1,702,035	\$122,462	\$2,961,156
% of 06 Budget	87.33%	59.30%	71.16%	59.67%	67.37%
% of 05 Budget	70.71%	48.52%	65.52%	61.17%	60.20%

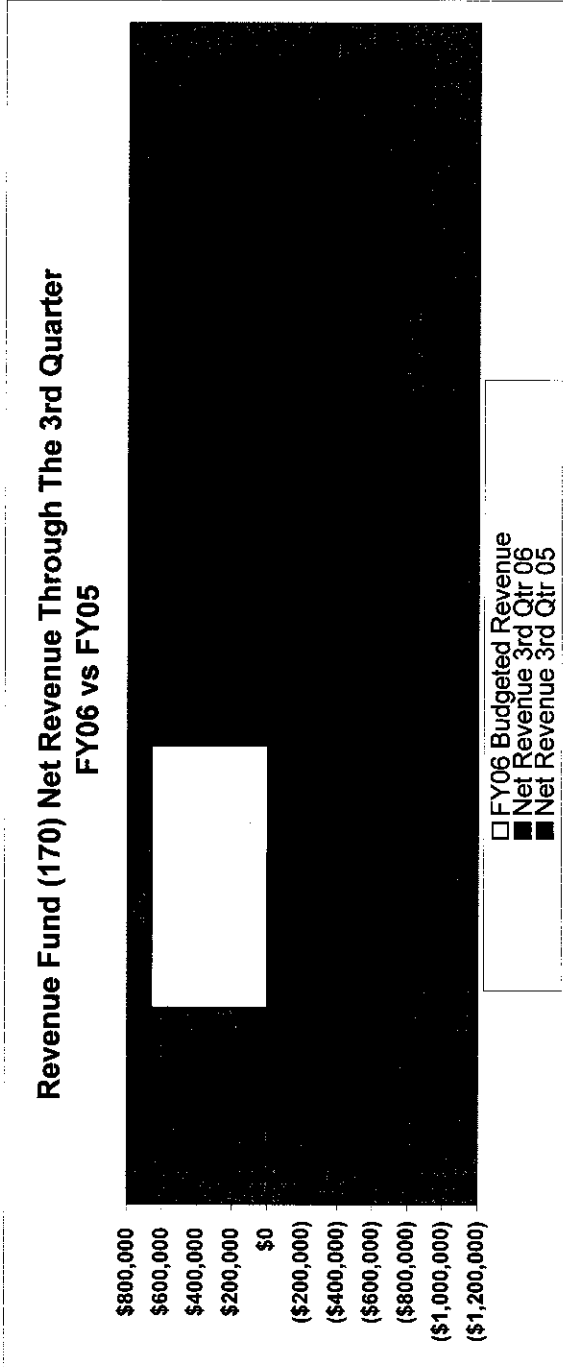


Park Authority Revenue Fund (170)
Expenditures by Division Through The 3rd Quarter FY06



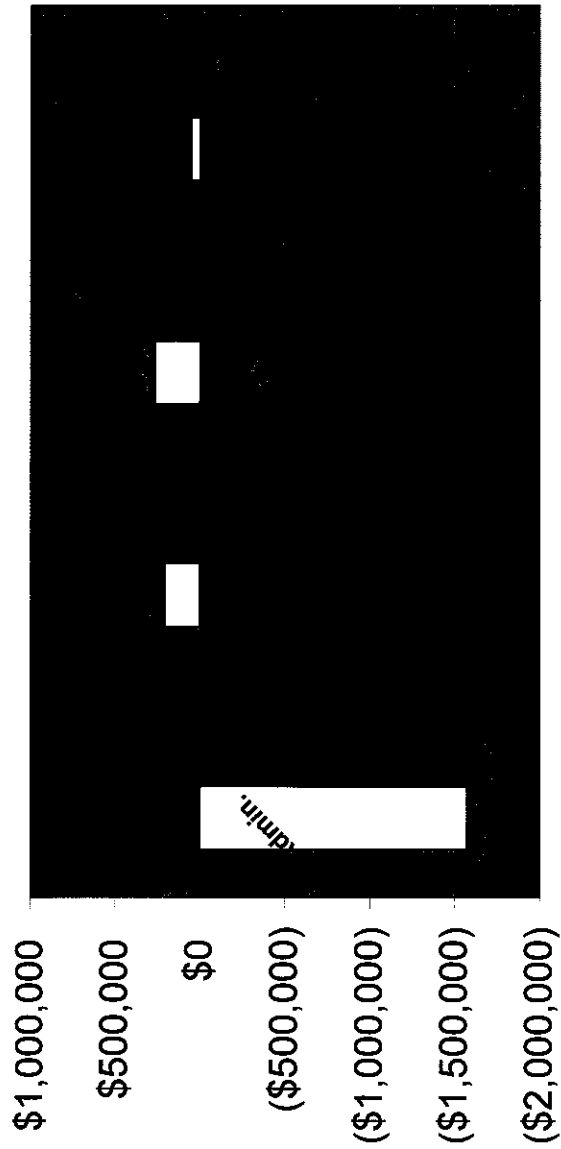
□ Budget FY06 □ 3rd Q FY06 □ 3rd Q FY05

FY06 Budget	\$2,364,614	\$7,915,465	\$20,907,628	\$1,338,507	\$32,526,214
FY06 3rd Qtr	\$2,003,173	\$5,665,694	\$14,941,899	\$794,042	\$23,404,808
FY05 3rd Qtr	\$1,947,430	\$4,564,730	\$12,870,437	\$738,721	\$20,121,318
Variance	\$55,743	\$1,100,964	\$2,071,462	\$55,321	\$3,283,490
% of 06 Budget	84.71%	71.58%	71.47%	59.32%	71.96%
% of 05 Budget	84.66%	61.58%	62.51%	65.20%	64.01%



Budgeted Net Revenue FY06	\$663,228	\$663,228	\$663,228
Net Revenue 3rd Qtr 06	(\$745,110)	(\$2,110,048)	\$1,809,884
Net Revenue 3rd Qtr 05	(\$382,990)	(\$1,068,066)	\$726,116
Variance	(\$362,120)	(\$1,043,982)	\$1,083,768
			(\$322,334)

**Revenue Fund (170) Through The 3rd Quarter
Cumulative Net Revenue Summary by Division FY06 vs FY05**



□ Net Revenue 3rd Qtr FY06 ■ Net Revenue 3rd Qtr FY05

Net Revenue	(\$1,574,674)	\$207,684	\$286,687	\$55,029	(\$1,045,274)
Revenue FY 06	\$428,499	\$5,873,378	\$15,208,586	\$849,071	\$22,359,534
Expenses FY 06	\$2,003,173	\$5,665,694	\$14,941,899	\$794,042	\$23,404,808

Revenue FY 05	\$349,289	\$4,815,929	\$13,506,551	\$726,609	\$19,398,378
Expenses FY 05	\$1,947,430	\$4,564,730	\$12,870,437	\$738,721	\$20,121,318

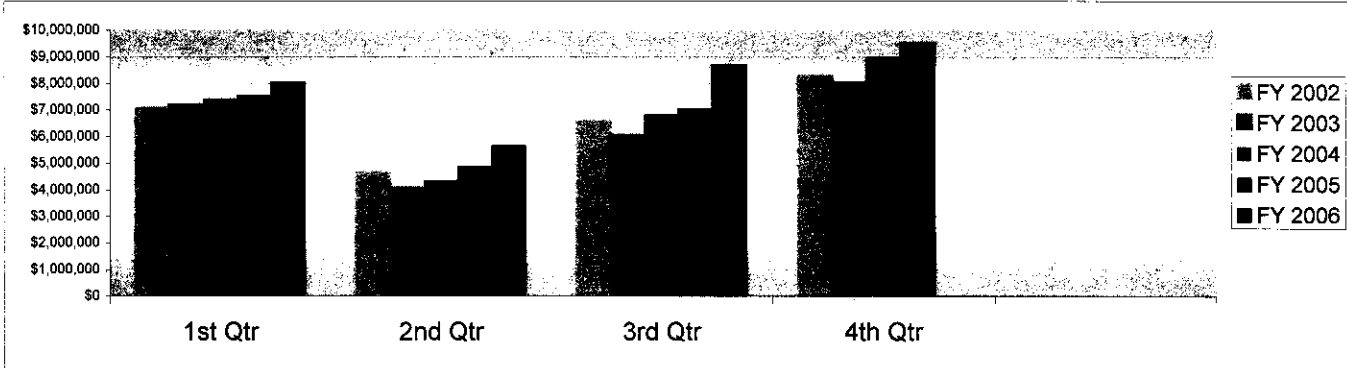
QUARTERLY TRENDS FOR FUND 170

REVENUE TRENDS

Qtr	FY 2002		FY 2003		FY 2004		FY 2005		Actual FY 2006	
1st Qtr	\$7,084,393	26.65%	\$7,166,585	28.41%	\$7,397,381	26.91%	\$7,513,736	25.98%	\$8,036,697	24.21%
2nd Qtr	\$4,633,068	17.48%	\$4,063,345	16.11%	\$4,350,545	15.82%	\$4,848,134	16.77%	5,643,614	17.00%
3rd Qtr	\$6,547,719	24.70%	\$6,022,874	23.87%	\$6,804,523	24.75%	\$7,036,506	24.33%	8,679,223	26.15%
4th Qtr	\$8,261,555	31.17%	\$7,976,223	31.62%	\$8,939,384	32.52%	\$9,519,582	32.92%		
Actual	\$26,506,735	100.00%	\$25,229,027	100.00%	\$27,491,833 *	100.00%	\$28,917,958	100.00%		
Budget									\$33,189,442	

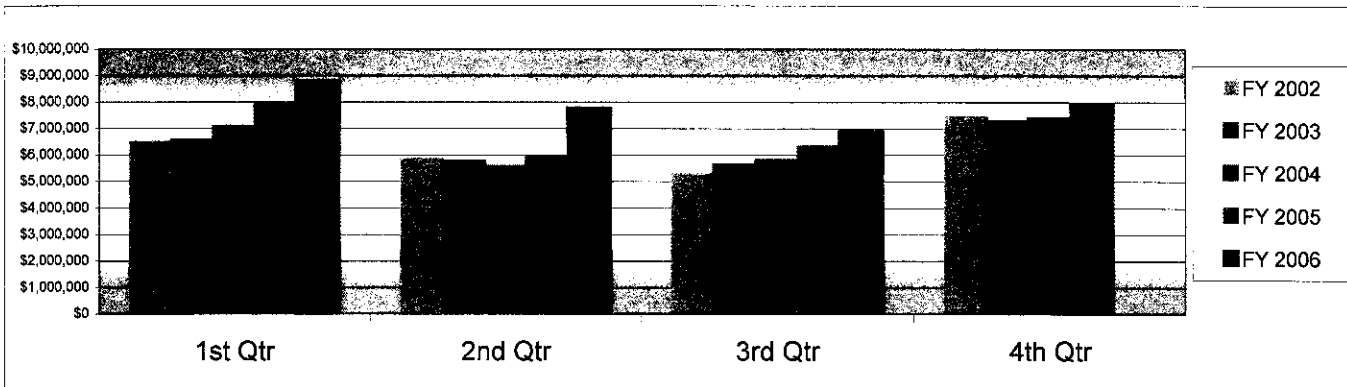
FY 2002 Actual is adjusted by the amount of the one-time bond refunding accounting of \$13,015,000

FY 2004 Revenues adjusted net of deferred revenue/



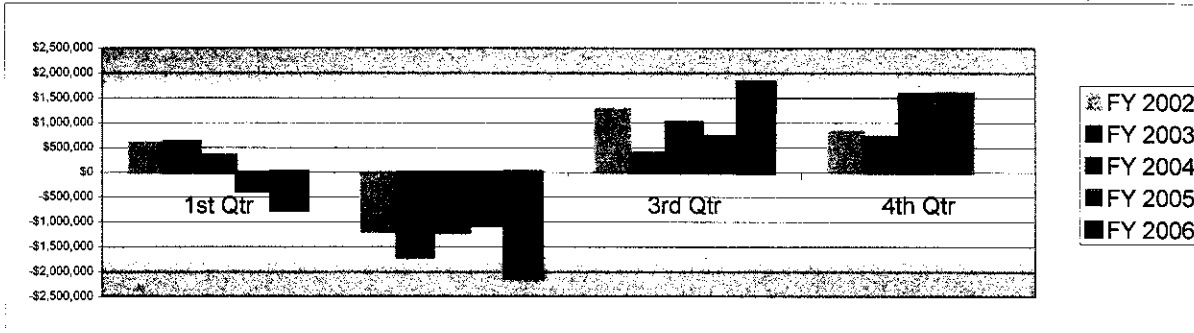
EXPENDITURE TRENDS

Qtr	FY 2002		FY 2003		FY 2004		FY 2005		Actual FY 2006	
1st Qtr	\$6,479,935	25.91%	\$6,556,414	26.00%	\$7,062,062	27.38%	\$7,896,729	28.15%	\$8,781,806	27.00%
2nd Qtr	\$5,821,745	23.27%	\$5,763,255	22.86%	\$5,559,701	21.56%	\$5,915,287	21.09%	\$7,753,663	23.84%
3rd Qtr	\$5,272,103	21.08%	\$5,633,191	22.34%	\$5,799,235	22.48%	\$6,309,315	22.49%	\$6,869,339	21.12%
4th Qtr	\$7,439,580	29.74%	\$7,262,808	28.80%	\$7,370,801	28.58%	\$7,932,106	28.27%		
Actual	\$25,013,363	100.00%	\$25,215,668	100.00%	\$25,791,799	100.00%	\$28,053,437	100.00%		
Budget									\$32,526,214	



NET REVENUE TRENDS

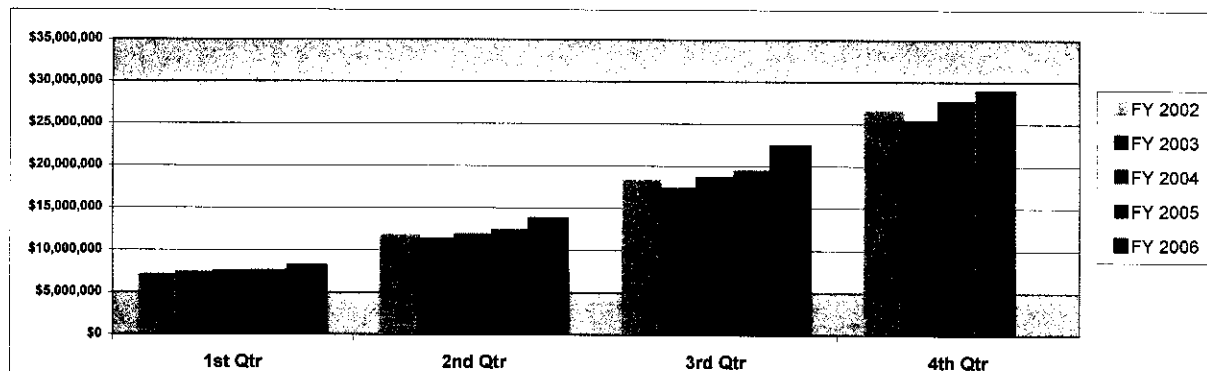
	FY 2002		FY 2003		FY 2004		FY 2005		Actual FY 2006	
1st Qtr	\$584,458	39.14%	\$610,171	4567.49%	\$335,319	19.72%	(\$382,993)	-44.30%	(\$745,109)	-112.35%
2nd Qtr	-\$1,188,677	-79.60%	-\$1,699,910	-12724.63%	-\$1,209,156	-71.13%	(\$1,067,153)	-123.44%	(\$2,110,049)	-318.15%
3rd Qtr	\$1,275,616	85.42%	\$389,683	2917.01%	\$1,005,288	59.13%	\$727,191	84.11%	\$1,809,884	272.89%
4th Qtr	\$821,975	55.04%	\$713,415	5340.33%	\$1,568,583	92.27%	\$1,587,476	183.62%		
	\$1,493,372	100.00%	\$13,359	100.00%	\$1,700,034	100.00%	\$864,621	100.00%		
Budget									\$663,228	



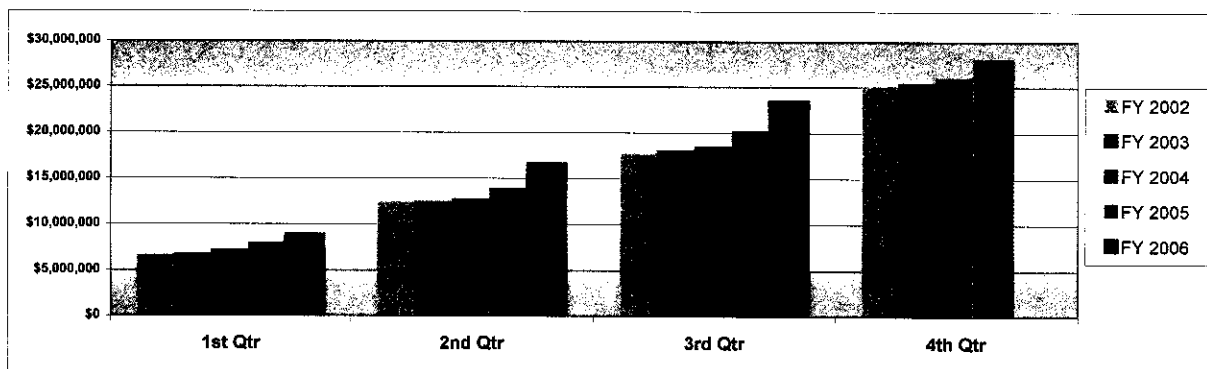
CUMULATIVE TRENDS FOR FUND 170

REVENUE TRENDS

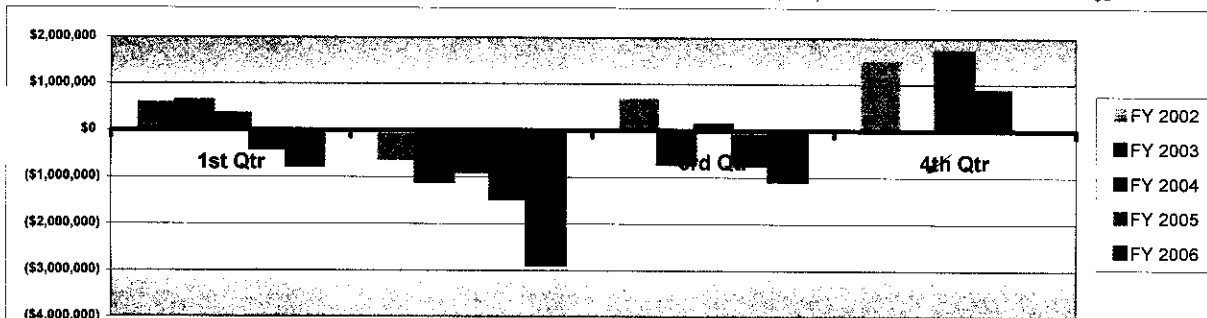
qtr	FY 2002		FY 2003		FY 2004		FY 2005		Actual	FY 2006
1st Qtr	\$7,064,393	26.65%	\$7,166,585	28.41%	\$7,397,381	26.91%	\$7,513,736	25.98%		\$8,036,697 24.21%
2nd Qtr	\$11,697,461	44.13%	\$11,229,930	44.51%	\$11,747,926	42.73%	\$12,361,870	42.75%		\$13,680,311 41.22%
3rd Qtr	\$18,245,180	68.83%	\$17,252,804	68.38%	\$18,552,449	67.48%	\$19,398,376	67.08%		\$22,359,534 67.37%
4th Qtr	\$26,506,735	100.00%	\$25,229,027	100.00%	\$27,491,833	100.00%	\$28,917,958	100.00%		

CUMULATIVE
EXPENDITURE TRENDS

	FY 2002		FY 2003		FY 2004		FY 2005		Actual	FY 2006
1st Qtr	\$6,479,935	25.91%	\$6,556,414	26.00%	\$7,062,062	27.36%	\$7,896,729	28.15%		\$8,781,806 27.00%
2nd Qtr	\$12,301,680	49.18%	\$12,319,669	48.66%	\$12,621,763	48.94%	\$13,812,016	49.23%		\$16,535,469 50.84%
3rd Qtr	\$17,573,783	70.26%	\$17,952,860	71.20%	\$18,420,998	71.42%	\$20,121,331	71.73%		\$23,404,808 71.96%
4th Qtr	\$25,013,363	100.00%	\$25,215,668	100.00%	\$25,791,799	100.00%	\$28,053,437	100.00%		

CUMULATIVE
NET REVENUE TRENDS

	FY 2002		FY 2003		FY 2004		FY 2005		Actual	FY 2006
1st Qtr	\$584,458		\$610,171		\$335,319		(\$382,993)			(\$745,109)
2nd Qtr	(\$604,219)		(\$1,089,739)		(\$873,837)		(\$1,450,146)			(\$2,855,158)
3rd Qtr	\$671,397		(\$700,056)		\$131,451		(\$722,955)			(\$1,045,274)
4th Qtr	\$1,493,372		\$13,359		\$1,700,034		\$864,521			\$0



FAIRFAX COUNTY PARK AUTHORITY
 PARK REVENUE FUND
 FUND 170
 REVENUE AND EXPENDITURES
 As of March 31, 2006

	FY 2006				FY 2005
	BUDGET	REVENUE/ EXPENDITURES ACTUAL	ENCUMBRANCES/ RESERVATIONS	BALANCE	Y-T-D ACTUALS
	TOTAL AGENCY 1				
REVENUE	\$33,189,442	\$22,359,534	\$0	\$10,829,908	\$19,398,378
EXPENDITURES:					
Personnel Services	\$21,276,173	\$14,707,710	\$0	\$6,568,463	\$12,733,293
Operating Expenses	\$10,762,760	\$7,999,914	\$1,740,609	\$1,022,237	\$6,557,066
Capital Equipment	\$504,839	\$190,918	\$62,196	\$251,725	\$190,828
Recovered Cost	(\$1,094,511)	(\$565,754)	\$0	(\$528,757)	(\$433,910)
Subtotal	\$31,449,261	\$22,332,788	\$1,802,805	\$7,313,668	\$19,047,277
DEBT SERVICE:	\$1,076,953	\$1,072,020	\$0	\$4,933	\$1,074,041
Total Expenditures	\$32,526,214	\$23,404,808	\$1,802,805	\$7,318,601	\$20,121,318
NET REVENUE(LOSS)	\$663,228	(\$1,045,274)	(\$1,802,805)	\$3,511,307	(\$722,940)
Deferred Revenue Impact		\$0			\$0
NET REVENUE(LOSS)	\$663,228	(\$1,045,274)	(\$1,802,805)		(\$722,940)

FAIRFAX COUNTY PARK AUTHORITY
PARK REVENUE FUND
FUND 170
REVENUE AND EXPENDITURES
As of March 31, 2006

	FY 2006				FY 2005
BUDGET	REVENUE/	ENCUMBRANCES/	BALANCE		Y-T-D
	EXPENDITURES	RESERVATIONS			ACTUALS
	ACTUAL				

ADMINISTRATION					
REVENUE	\$490,692	\$428,499	\$0	\$62,193	\$349,289
EXPENDITURES:					
Personnel: Salaries/	\$1,436,106	\$917,878	\$0	\$518,228	\$586,158
Fringe Benefits					
Operating	\$946,066	\$534,841	\$40,550	\$370,675	\$583,676
Capital Equipment	\$0	\$0	\$0	\$0	\$0
Recovered Cost	(\$1,094,511)	(\$521,566)	\$0	(\$572,945)	(\$296,445)
Subtotal	\$1,287,661	\$931,153	\$40,550	\$315,958	\$873,389
DEBT SERVICE:	\$1,076,953	\$1,072,020	\$0	\$4,933	\$1,074,041
Total Expenditures	\$2,364,614	\$2,003,173	\$40,550	\$320,891	\$1,947,430
NET REVENUE(LOSS)	(\$1,873,922)	(\$1,574,674)	(\$40,550)	(\$258,698)	(\$1,598,141)

GOLF ENTERPRISES					
REVENUE	\$9,904,875	\$5,873,378	\$0	\$4,031,497	\$4,815,929
EXPENDITURES:					
Personnel	\$4,958,538	\$3,528,295	\$0	\$1,430,243	\$3,014,954
Operating	\$2,778,088	\$2,131,040	\$636,079	\$10,969	\$1,496,335
Capital Equipment	\$178,839	\$50,547	\$46,545	\$81,747	\$190,828
Recovered Costs*		(\$44,188)		\$44,188	(\$137,387)
Total Expenditures	\$7,915,465	\$5,665,694	\$682,624	\$1,567,147	\$4,564,730
NET REVENUE(LOSS)	\$1,989,410	\$207,684	(\$682,624)	\$2,464,350	\$251,199
Deferred Revenue Impact		\$0			\$0
NET REVENUE(LOSS)		\$207,684			\$251,199

* Recovered costs reflect charges associated with Laurel Hill Golf Club.

FAIRFAX COUNTY PARK AUTHORITY
PARK REVENUE FUND
FUND 170
REVENUE AND EXPENDITURES
As of March 31, 2006

BUDGET	FY 2006			FY 2005 Y-T-D ACTUALS
	REVENUE/ EXPENDITURES ACTUAL	ENCUMBRANCES/ RESERVATIONS	BALANCE	

REG ACTIVITIES

REVENUE	\$21,370,905	\$15,208,586	\$0	\$6,162,319	\$13,506,551
EXPENDITURES:					
Personnel	\$13,966,998	\$9,696,370	\$0	\$4,270,628	\$8,649,302
Operating	\$6,614,630	\$5,105,158	\$1,023,990	\$485,482	\$4,221,135
Capital Equipment	\$326,000	\$140,371	\$15,651	\$169,978	\$0
Recovered Costs	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$20,907,628	\$14,941,899	\$1,039,641	\$4,926,088	\$12,870,437
NET REVENUE(LOSS)	\$463,277	\$266,687	(\$1,039,641)	\$1,236,231	\$636,114
Deferred Revenue Impact		\$0			\$0
NET REVENUE(LOSS)		\$266,687			\$636,114

RESOURCE MANAGEMENT

REVENUE	\$1,422,970	\$849,071	\$0	\$573,899	\$726,609
EXPENDITURES:					
Personnel	\$914,531	\$565,167	\$0	\$349,364	\$482,879
Operating	\$423,976	\$228,875	\$39,990	\$155,111	\$255,920
Capital Equipment	\$0	\$0	\$0	\$0	\$0
Recovered Costs	\$0	\$0	\$0	\$0	(\$78)
Total Expenditures	\$1,338,507	\$794,042	\$39,990	\$504,475	\$738,721
NET REVENUE(LOSS)	\$84,463	\$55,029	(\$39,990)	\$69,424	(\$12,112)

Park Services Division - FY2006 Revenue Fund 3rd Quarter Status

Summary – Division Net Revenue, Revenue and Expenditures

- Division Net Revenue after the 3rd Quarter is down (\$412,941) compared to FY05, of which (\$43,514) is from Golf, and (\$369,426) is from Rec Activities (RECenters, Lakefront parks, and division administration).
- Division revenue is up \$2,759,484 or 15.1% compared to FY05 – Golf is up \$1,057,449 and Rec Activities is up \$1,702,035.
- Division expenses are up \$3,172,425 or 18.2% compared to FY05 – Golf is up \$1,100,964 and Rec Activities is up \$2,071,461.

Section Highlights of items affecting net revenue:

Golf Revenue

- Golf revenues through the 3rd quarter increased over the previous year's third quarter by \$1,057,000 with Laurel Hill revenues accounting for \$629K of this increase. All non-Laurel Hill sites posted an increase of \$429K or 9% over the previous year's 3rd quarter. Rounds played continue to be strong at the new Laurel Hill Golf Club and the other courses have posted an increase in rounds played of nearly 3%. Driving range revenues have increased by 24%, greens fess have increased by 5% and golf retail sales have increased by 24%, all contributing to the increase in total revenues.

Golf Expenditures

- Total expenditures through the 3rd quarter increased by \$1,092,000 with Laurel Hill accounting for \$905K of this increase. All non Laurel Hill golf sites combined registered a \$187K increase (4%) in expenses over the prior year.

Lakefronts Revenue

- Revenues posted a slight 1% increase (21K) over the previous year. Revenue performance continued to be strong in the campgrounds.
- The greatest revenue increase was seen at the Water Mine where dry weather helped the facility increase revenues for the year to date by \$78K or 13%.

Lakefronts Expenditures

- Total expenses increased by \$77K or 4% through the 3rd quarter as compared to FY 05. This was accomplished in spite of a \$140K expense attributed to the purchase of the Burke Lake locomotive.
- Character 20 expenses decreased by 5% to date while character 30 expenses decreased by 7% for the 3rd quarter.

RECenters Revenue

- Revenue was up \$1,627,613 from last year, due largely to the addition of Cub Run RECenter. Compared to last year, revenue is at 72.2% of the budget projection, compared to 71.3% at this time last year. The renovation closures have affected revenue at George Washington RECenter (down \$158K) and South Run (down \$213K). Other than Cub Run, RECenter revenue is up 1.4% compared to last year.
- Revenue was slightly impacted by the inclement weather related closing of all RECenters for nearly two days (Saturday afternoon and Sunday) in mid-February.

RECenters Expenditures

- Expenses were up \$1,816,489, primarily due to new expenses related to Cub Run RECenter (up \$1,367,926 over last year). Other than Cub Run, expenses are up 4.2% compared to last year.
- Character 20's are up, also due primarily to Cub Run RECenter, pay for performance increases, and due to the hiring of the Leisure & Wellness Manager (position was transferred from general fund to revenue fund in FY05 but the salary is hitting the revenue fund for the first time in FY06), though the vacancy of the Operations Manager has somewhat offset the increase.

Division Administration Revenue and Expenditures

- Division administration revenue is up \$53,441 from the prior year, primarily due to increased advertising revenue from *Parktakes* magazine and additional facility reservations and permitting fees.
- Expenses are up \$185,588 due in part to increased personnel expenses (up \$61K) and character 30 expenses associated with the printing and mailing of *Parktakes* magazine (up \$122K).

**FY 2006 REVENUE AND EXPENDITURE ANALYSIS
FUND 170**

	<u>MONTHLY REVENUE</u>	<u>MONTHLY EXPENSE</u>	<u>NET</u>	<u>TOTAL REVENUE</u>	<u>TOTAL EXPENSE</u>	<u>TOTAL NET</u>
OVERALL						
Administration						
March FY06	\$81,895	\$27,901	\$53,994	\$428,499	\$2,003,172	(\$1,574,673)
March FY05	\$80,358	\$220,991	(\$140,633)	\$349,287	\$1,947,432	(\$1,598,145)
VARIANCE	\$1,537	(\$193,090)	\$194,627	\$79,212	\$55,740	\$23,472
Golf Enterprises						
March FY06	\$474,251	\$616,868	(\$142,617)	\$5,873,379	\$5,665,694	\$207,685
March FY05	\$243,978	\$424,347	(\$180,369)	\$4,815,929	\$4,564,736	\$251,193
VARIANCE	\$230,273	\$192,521	\$37,752	\$1,057,450	\$1,100,958	(\$43,508)
REC Activities						
March FY06	\$1,424,121	\$1,596,555	(\$172,434)	\$15,208,585	\$14,941,899	\$266,686
March FY05	\$1,312,630	\$1,493,559	(\$180,929)	\$13,506,551	\$12,870,435	\$636,116
VARIANCE	\$111,491	\$102,996	\$8,495	\$1,702,034	\$2,071,464	(\$369,430)
Resource Management						
March FY06	\$131,361	\$104,473	\$26,888	\$849,070	\$794,042	\$55,028
March FY05	\$86,174	\$84,498	\$1,676	\$726,610	\$738,728	(\$12,118)
VARIANCE	\$45,187	\$19,975	\$25,212	\$122,460	\$55,314	\$67,146
Combined Total						
March FY06	\$2,111,628	\$2,345,797	(\$234,169)	\$22,359,533	\$23,404,807	(\$1,045,274)
March FY05	\$1,723,140	\$2,223,395	(\$500,255)	\$19,398,377	\$20,121,331	(\$722,954)
VARIANCE	\$388,488	\$122,402	\$266,086	\$2,961,156	\$3,283,476	(\$322,320)

RECENTERS:**Oak Marr Rec FY**

March FY06	\$155,881	\$155,041	\$840	\$1,849,262	\$1,404,204	\$445,058
March FY05	\$133,779	\$167,699	(\$33,920)	\$1,789,840	\$1,314,965	\$474,875
VARIANCE	\$22,102	(\$12,658)	\$34,760	\$59,422	\$89,239	(\$29,817)

Providence Rec

March FY06	\$164,788	\$156,149	\$8,639	\$1,496,821	\$1,331,950	\$164,871
March FY05	\$146,069	\$135,097	\$10,972	\$1,434,132	\$1,310,793	\$123,339
VARIANCE	\$15,498	(\$2,365)	\$17,863	\$60,015	\$105	\$59,910

South Run Rec

March FY06	\$121,040	\$136,588	(\$15,548)	\$1,186,251	\$1,051,719	\$134,532
March FY05	\$103,373	\$95,621	\$7,752	\$1,399,408	\$1,036,267	\$363,141
VARIANCE	\$17,667	\$40,967	(\$23,300)	(\$213,157)	\$15,452	(\$228,609)

Spring Hill

March FY06	\$152,046	\$150,876	\$1,170	\$1,550,990	\$1,290,612	\$260,378
March FY05	\$139,254	\$120,934	\$18,320	\$1,518,935	\$1,260,650	\$258,285
VARIANCE	\$12,792	\$29,942	(\$17,150)	\$32,055	\$29,962	\$2,093

**FY 2006 REVENUE AND EXPENDITURE ANALYSIS
FUND 170**

	<u>MONTHLY REVENUE</u>	<u>MONTHLY EXPENSE</u>	<u>NET</u>	<u>TOTAL REVENUE</u>	<u>TOTAL EXPENSE</u>	<u>TOTAL NET</u>
Audrey C. Moore Rec						
March FY06	\$242,453	\$205,978	\$36,475	\$2,368,061	\$1,819,637	\$548,424
March FY05	\$235,687	\$166,510	\$69,177	\$2,266,020	\$1,621,515	\$644,505
VARIANCE	\$6,766	\$39,468	(\$32,702)	\$102,041	\$198,122	(\$96,081)

George Washington Rec						
March FY06	\$4,066	\$39,779	(\$35,713)	\$51,387	\$191,736	(\$140,349)
March FY05	\$13,685	\$35,698	\$22,013	\$216,457	\$306,217	(\$89,760)
VARIANCE	(\$9,619)	\$4,081	(\$13,700)	(\$165,070)	(\$114,481)	(\$50,589)

Lee Rec FY						
March FY06	\$197,159	\$195,976	\$1,183	\$1,860,222	\$1,669,468	\$190,754
March FY05	\$204,905	\$160,756	\$44,149	\$1,645,295	\$1,679,304	(\$34,009)
VARIANCE	(\$7,746)	\$35,220	(\$42,966)	\$214,927	(\$9,836)	\$224,763

Mt. Vernon Rec						
March FY06	\$137,678	\$144,848	(\$7,170)	\$1,420,715	\$1,153,330	\$267,385
March FY05	\$116,866	\$129,002	(\$12,136)	\$1,229,868	\$1,124,134	\$105,734
VARIANCE	\$20,812	\$15,846	\$4,966	\$190,847	\$29,196	\$161,651

Cub Run RECenter						
March FY06	\$169,206	\$162,731	\$6,475	\$1,566,923	\$1,653,352	(\$86,429)
March FY05	\$33,491	\$35,899	(\$2,408)	\$102,483	\$285,426	(\$182,943)
VARIANCE	\$135,715	\$126,832	\$8,883	\$1,464,440	\$1,367,926	\$96,514

Rec Activities - Admin

March FY06	\$11,445	\$119,921	(\$108,476)	\$285,250	\$1,422,268	(\$1,137,018)
March FY05	\$58,986	\$321,314	(\$262,328)	\$231,810	\$1,236,681	(\$1,004,871)
VARIANCE	(\$47,541)	(\$201,393)	\$153,852	\$53,440	\$185,587	(\$132,147)

PARKS:

Burke Lake Park						
March FY06	\$17,994	\$42,752	(\$24,758)	\$440,508	\$518,367	(\$77,859)
March FY05	\$16,431	\$24,769	(\$8,338)	\$460,403	\$364,827	\$95,576
VARIANCE	\$1,563	\$17,983	(\$16,420)	(\$19,895)	\$153,540	(\$173,435)

Lake Fairfax Park						
March FY06	\$41,810	\$33,680	\$8,130	\$930,686	\$536,860	\$393,826
March FY05	\$32,817	\$31,301	\$1,516	\$862,606	\$628,004	\$234,602
VARIANCE	\$8,993	\$2,379	\$6,614	\$68,080	(\$91,144)	\$159,224

Lake Accotink Park						
March FY06	\$25,887	\$15,687	\$10,200	\$148,214	\$195,683	(\$47,469)
March FY05	\$29,911	\$13,401	\$16,510	\$175,419	\$216,243	(\$40,824)
VARIANCE	(\$4,024)	\$2,286	(\$6,310)	(\$27,205)	(\$20,560)	(\$6,645)

Golf Enterprises - Admin

March FY06	\$0	\$20,802	(\$20,802)	\$80,743	\$151,069	(\$70,326)
March FY05	\$4,027	\$17,491	(\$13,464)	\$81,728	\$141,965	(\$60,237)
VARIANCE	(\$4,027)	\$3,311	(\$7,338)	(\$985)	\$9,104	(\$10,089)

**FY 2006 REVENUE AND EXPENDITURE ANALYSIS
FUND 170**

	<u>MONTHLY REVENUE</u>	<u>MONTHLY EXPENSE</u>	<u>NET</u>	<u>TOTAL REVENUE</u>	<u>TOTAL EXPENSE</u>	<u>TOTAL NET</u>
GOLF COURSES:						
Burke Lake GC						
March FY06	\$50,345	\$72,752	(\$22,407)	\$659,645	\$561,762	\$97,883
March FY05	\$28,954	\$43,790	(\$14,836)	\$591,324	\$519,787	\$71,537
VARIANCE	\$21,391	\$28,962	(\$7,571)	\$68,321	\$41,975	\$26,346
Greendale GC						
March FY06	\$53,637	\$74,611	(\$20,974)	\$782,734	\$671,930	\$110,804
March FY05	\$37,906	\$49,497	(\$11,591)	\$726,405	\$630,963	\$95,442
VARIANCE	\$15,731	\$25,114	(\$9,383)	\$56,329	\$40,967	\$15,362
Jefferson GC						
March FY06	\$34,049	\$50,235	(\$16,186)	\$537,715	\$537,442	\$273
March FY05	\$16,632	\$39,586	(\$22,954)	\$539,943	\$535,704	\$4,239
VARIANCE	\$17,417	\$10,649	\$6,768	(\$2,228)	\$1,738	(\$3,966)
Pinecrest GC						
March FY06	\$31,566	\$51,868	(\$20,302)	\$410,478	\$473,711	(\$63,233)
March FY05	\$20,346	\$45,078	(\$24,732)	\$399,855	\$479,675	(\$79,820)
VARIANCE	\$11,220	\$6,790	\$4,430	\$10,623	(\$5,964)	\$16,587
Twin Lakes GC						
March FY06	\$171,584	\$150,235	\$21,349	\$2,004,347	\$1,566,998	\$437,349
March FY05	\$95,271	\$129,911	(\$34,640)	\$1,819,485	\$1,547,542	\$271,943
VARIANCE	\$76,313	\$20,324	\$55,989	\$184,862	\$19,456	\$165,406
Oak Marr GC						
March FY06	\$67,829	\$75,171	(\$7,342)	\$769,083	\$674,358	\$94,725
March FY05	\$40,841	\$68,524	(\$27,683)	\$657,189	\$585,837	\$71,352
VARIANCE	\$7,674	\$15,123	(\$7,449)	\$84,906	\$81,874	\$3,032
Laurel Hill GC						
March FY06	\$65,240	\$121,194	(\$55,954)	\$628,636	\$1,028,421	(\$399,785)
March FY05	\$0	\$30,470	(\$30,470)	\$0	\$123,260	(\$123,260)
VARIANCE	\$65,240	\$90,724	(\$25,484)	\$628,636	\$905,161	(\$276,525)
RENTAL:						
Historic Property Rental						
March FY06	\$26,520	\$23,445	\$3,075	\$220,879	\$217,092	\$3,787
March FY05	\$27,140	\$22,163	\$4,977	\$185,567	\$197,006	(\$11,439)
VARIANCE	(\$620)	\$1,282	(\$1,902)	\$35,312	\$20,086	\$15,226

DISCUSSION -

FY 2006 Third Quarter Utility Update - Revenue Fund (Fund 170)

The Third Quarter analysis of excess utility costs over budget shows a slightly improved projection through the end of the year.

A status report given to the Budget Committee on December 14, 2005, indicated a projected shortfall of approximately (\$840,000) from the budget (for natural gas, electricity and water). A subsequent update given to the Budget Committee on February 8, 2006 projected a utility shortfall of (\$803,725) from the appropriated budget.

Projected utility shortfall as of March 31, 2006 is (\$631,533) from the budget consisting of (\$443,542) from Natural Gas, (\$42,282) from Electricity, and (\$145,709) from Water. Staff has continued to work to curtail the usage seen at the Cub Run RECenter. Usage was a significant issue, and is being addressed, and therm usage for Cub Run is now in line with the other larger RECenters as of the latest March billing (Cub Run used 7,144 therms, Audrey Moore used 10,622 therms, Lee District used 9,624 therms).

Projections have improved as compared to December primarily due to changes in the methodology for determining electricity costs. Electricity estimates were more conservative and assumed rising electricity costs and a greater impact of natural gas costs on electricity. This impact has not been as severe as anticipated, and actual trends have indicated lower electricity costs than previously assumed.

Another rate increase, not known at this time, is expected for natural gas and electricity later this summer.

Recommended Strategies

Manage personnel, operating expenses, and capital expenses, through strategies that include:

- Position turnover and position management. Any savings in personnel expenses will be reallocated to cover operating expense overages.
- There is \$225,000 budgeted for replacement of fitness equipment. This can be held until later in the year and released in an appropriate amount that protects the revenue fund but still replaces the most critical pieces of equipment.
- Approximately \$226,000 in capital equipment will be reallocated to cover this operating expense overage.

Committee Agenda Item
May 10, 2006

Staff continues to monitor utility expenses monthly. If utility costs are less than current projections, staff will take steps to balance increased spending with the objective of a positive return for the revenue fund.

ENCLOSED DOCUMENTS:

Attachment 1: Utility Analysis Summary – As of March 31, 2006

STAFF:

Michael A. Kane, Director

Timothy K. White, Chief Operating Officer

Miriam C. Morrison, Director, Administration Division

Seema Ajrawat, Fiscal Administrator, Administration Division

Susan Tavallai, Senior Budget Analyst, Administration Division

Fairfax County Park Authority
Revenue Fund (170)
Utility Analysis Summary- As of March 31, 2006

Utility Analysis	FY 2005 Budget	Projected FY 2006 Expenditures	Total FY 2005 Expenditures	Variance	Rate per therm Increase FY 06 to 05	FY 06 Total Usage	FY 05 Total Usage
Natural Gas	\$565,220	\$1,008,762	\$585,735	(\$443,542)	71%	762,494	598,391 therms
Electricity	\$1,355,182	\$1,397,464	\$1,174,613	(\$42,282)	30%	26,102,026	21,992,820 kilowatts
Water*	\$274,157	\$419,866	\$208,247	(\$145,709)	See note	132,878	111,991 gallons
Total Utility:	\$2,194,559	\$2,826,082	\$1,968,595	(\$631,533)			

* Primarily Laurel Hill due to start up of the golf course.

Operating Budget:	\$10,762,760
Utilities as % of	20%
Total Oper. Budget:	

Total Budget 170	\$32,526,214
Utilities as % of	7%
Total Budget:	

Budget	\$32,526,214
Shortfall Utility	\$631,533
Total Required	\$33,157,747
Increase over budget	1.9%

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**Budget Committee Calendar
May 2006 – May 2007**

May 10, 2006	PA Budget Committee reviews: <ul style="list-style-type: none">• FY 2007 Adopted Budget• PA Budget Committee reviews FY 2006 Third Quarter Budget adjustments• Third Quarter Status Report• Budget Calendar
May 24, 2006	PA Board approves FY 2007 Adopted Budget
June 3, 2006	PA Board workshop for FY 2008 Issues
June 21, 2006	PA Budget Committee reviews FY 2008 Issues: <ul style="list-style-type: none">• General Fund (001)• Revenue Fund (170)• General County Construction (303)• Capital Improvement Fund (371)
July 1, 2006	Fiscal year 2007 begins
July 12, 2006	PA Budget Committee reviews (Due to DMB ~ July 7, 2006) <ul style="list-style-type: none">• FY 2006 Carryover
July 12, 2006	PA Board approves FY 2006 Carryover Review
September 13, 2006	PA Budget Committee reviews FY 2008 Budget Submission
September 27, 2006	PA Board approves FY 2008 Budget Submission (Due to DMB Sep. 29, 2006)
November 8, 2006	PA Budget Committee FY 2007 First Quarter Status
December 27, 2006	FY 2006 Audit Report Distributed
January 10, 2007	Park Services/Resource Management Committees Review Potential Fee Adjustments for FY 2007 (Tentative Date)
February 5-9, 2007*	Public Comment Meeting on Proposed Fee for FY2007 *(February 6-9 is a window, the exact date has not been set)
February 7, 2007	PA Budget Committee reviews: <ul style="list-style-type: none">• FY 2007 Second Quarter Status Report• FY 2007 Third Quarter Review
February 21, 2007	PA Board Approves FY2007 Third Quarter Review

**Budget Committee Calendar
May 2006 – May 2007**

- March 7, 2007 PA Budget Committee reviews:
- FY 2008 Advertised Budget Plan Memorandum
 - Park Services/Resource Management Committees Approval of Proposed Fee Adjustments for FY 2007
 - FY 2008 Add-On Consideration Items to FY 2008 Advertised Budget
 - PA Budget Committee reviews status of Comprehensive Fund Management Plan Model
 - FY 2008 Add – On (Due to DMB ~March 9, 2007)
- March 21, 2007 PA Board Approves:
- FY 2007 Fee Schedule
 - FY 2008 Add On Items
- April (TBD), 2007 New Fee Schedule Takes Effect
- April (first week), 2007 Public hearings on proposed FY 2008 Budget
- April (last week), 2007 BOS Mark-up Session for FY 2008 Budget
- April (TBD), 2007 BOS approves:
- FY 2007 Third Quarter Review
 - FY 2008 Budget Plan